

# RA 10754 – An Act Expanding The Benefits And Priviledges Of Persons With Disability (PWD)

Republic Act No. 10754

Republic of the Philippines  
Congress of the Philippines  
Metro Manila  
Sixteenth Congress  
Third Regular Session

Begun and held in Metro Manila, on Monday, the twenty-seventh day of July, two thousand fifteen.

[REPUBLIC ACT NO. 10754]

## AN ACT EXPANDING THE BENEFITS AND PRIVILEGES OF PERSONS WITH DISABILITY (PWD)

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section 32 of Republic Act No. 7277, as amended, otherwise known as the “Magna Carta for Persons with Disability”, is hereby further amended to read as follows:

“SEC. 32. Persons with disability shall be entitled to:

“(a) At least twenty percent (20%) discount and exemption from the value-added tax (VAT), if applicable, on the following sale of goods and services for the exclusive use and enjoyment or availment of the PWD:

“(1) On the fees and charges relative to the utilization of all services in hotels and similar lodging establishments; restaurants and recreation centers;

“(2) On admission fees charged by theaters, cinema houses, concert halls, circuses, carnivals and other similar places of culture, leisure and amusement;

“(3) On the purchase of medicines in all drugstores;

“(4) On medical and dental services including diagnostic and laboratory fees such as, but not limited to, x-rays, computerized tomography scans and blood tests, and professional fees of attending doctors in all government facilities, subject to the guidelines to be issued by the Department of Health (DOH), in coordination with the Philippine Health Insurance Corporation (PhilHealth);

“(5) On medical and dental services including diagnostic and laboratory fees, and professional fees of attending doctors in all private hospitals and medical facilities, in accordance with the rules and regulations to be issued by the DOH, in coordination with the PhilHealth;

“(6) On fare for domestic air and sea travel;

“(7) On actual fare for land transportation travel such as, but not limited to, public utility buses or jeepneys (PUBs/PUJs), taxis, asian utility vehicles (AUVs), shuttle services and public railways, including light Rail Transit (LRT), Metro Rail Transit (MRT) and Philippine National Railways (PNR); and

“(8) On funeral and burial services for the death of the PWD: Provided, That the beneficiary or any person who shall shoulder the funeral and burial expenses of the

deceased PWD shall claim the discount under this rule for the deceased PWD upon presentation of the death certificate. Such expenses shall cover the purchase of casket or urn, embalming, hospital morgue, transport of the body to intended burial site in the place of origin, but shall exclude obituary publication and the cost of the memorial lot.

“(b) Educational assistance to PWD, for them to pursue primary, secondary, tertiary, post tertiary, as well as vocational or technical education, in both public and private schools, through the provision of scholarships, grants, financial aids, subsidies and other incentives to qualified PWD, including support for books, learning materials, and uniform allowance to the extent feasible: Provided, That PWD shall meet the minimum admission requirements;

“(c) To the extent practicable and feasible, the continuance of the same benefits and privileges given by the Government Service Insurance System (GSIS), Social Security System (SSS), and Pag-IBIG, as the case may be, as are enjoyed by those in actual service;

“(d) To the extent possible, the government may grant special discounts in special programs for PWD on purchase of basic commodities, subject to the guidelines to be issued for the purpose by the Department of Trade and Industry (DTI) and the Department of Agriculture (DA); and

“(e) Provision of express lanes for PWD in all commercial and government establishments; in the absence thereof, priority shall be given to them.

“The abovementioned privileges are available only to PWD who are Filipino citizens upon submission of any of the following as proof of his/her entitlement thereto:

“(i) An identification card issued by the city or municipal mayor or the barangay captain of the place where the PWD resides;

“(ii) The passport of the PWD concerned; or

“(iii) Transportation discount fare Identification Card (ID) issued by the National Council for the Welfare of Disabled Persons (NCWDP).

“The privileges may not be claimed if the PWD claims a higher discount as may be granted by the commercial establishment and/or under other existing laws or in combination with other discount program/s.

“The establishments may claim the discounts granted in subsection (a), paragraphs (1), (2), (3), (5), (6), (7), and (8) as tax deductions based on the net cost of the goods sold or services rendered: Provided, however, That the cost of the discount shall be allowed as deduction from the gross income for the same taxable year that the discount is granted: Provided, further, That the total amount of the claimed tax deduction net of value-added tax, if applicable, shall be included in their gross sales receipts for tax purposes and shall be subject to proper documentation and to the provisions of the National Internal Revenue Code (NIRC), as amended.”

SEC. 2. Section 33 of Republic Act No. 7277, as amended, is hereby further amended to read as follows:

“SEC. 33. Incentives. – Those caring for and living with a PWD shall be granted the following incentives:

“(a) PWD, who are within the fourth civil degree of consanguinity or affinity to the taxpayer, regardless of age, who are not gainfully employed and chiefly dependent upon the taxpayer, shall be treated as dependents under Section 35(b) of the NIRC of 1997, as amended, and as such, individual taxpayers caring for them shall be accorded

the privileges granted by the Code insofar as having dependents under the same section are concerned; and

“x x x.”

SEC. 3. Implementing Rules and Regulations, – The Department of Social Welfare and Development (DSWD), in consultation with the Department of Health (DOH), the Department of Finance (DOF), and the National Council on Disability Affairs (NCDA), shall promulgate the necessary rules and regulations for the effective implementation of the provisions of this Act: Provided, That the failure of the concerned agencies to promulgate the said rules and regulations shall not prevent the implementation of this Act upon its effectivity.

SEC. 4. Separability Clause. – If any provision of this Act is declared invalid or unconstitutional, other provisions hereof which are not affected thereby shall remain in full force and effect.

SEC. 5. Repealing Clause. – All laws, orders, decrees, rules and regulations, and other parts thereof inconsistent with the provisions of this Act are hereby repealed, amended or modified accordingly.

SEC. 6. Effectivity. – This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in two (2) newspapers of general circulation.

Approved,

**(Sgd.) FRANKLIN M. DRILON**

President of the Senate

**(Sgd.) FELICIANO BELMONTE JR.**

Speaker of the House

of Representatives

This Act which is a consolidation of House Bill No. 1039 and Senate Bill No. 2890 was passed by the House of Representatives and the Senate on December 16, 2015 and December 15, 2015, respectively.

**(Sgd.) OSCAR G. YABES**

Secretary of the Senate

**(Sgd.) MARILYN B. BARUA-YAP**

Secretary General

House of Representatives

Approved: MAR 23 2016

**(Sgd.) BENIGNO S. AQUINO III**

President of the Philippines